



This space reserved for the  
Assessor

Assessor must stamp date  
return was received.

# STATE OF MISSOURI 1941 INDIVIDUAL INCOME TAX RETURN

Resident individual must file this return with Assessor of your County,  
City or District by March 15th, 1942.

DO NOT FILE THIS  
RETURN WITH  
STATE AUDITOR

NAME OF TAXPAYER (Print full name plainly) BURDETTE G. FARMER  
(The use of initials causes errors.)  
HOME ADDRESS 732 E. 1st St. St. Louis, Mo.  
(Street and number or Rural Route) (City or Town) (State)  
OCCUPATION, PROFESSION OR KIND OF BUSINESS Old Hamps & Co.

## ALL THE FOLLOWING QUESTIONS MUST BE ANSWERED

- (a) Are you filing a 1941 Federal Income Tax Return? Yes If so, a verified copy must be attached to this return. See R. S. Mo. 4939.  
(b) Have you been notified of any change in amount of Net Income for 1939? No 1940? No by the Federal Government?  
(c) Are you married? No (d) Is this a joint return of husband and wife? No  
(e) If not, and your wife (or husband) filed a separate return, give name and address on such return.  
(f) How many persons (other than husband or wife) were entirely dependent upon you and were actually supported by you during the entire year?  
(g) Were you a resident of Missouri the entire year?  
If not, state for what period.

## INCOME

INCOME		DOLLARS	CTS.	DOLLARS	CTS.
(1)	Salaries, Wages, Commissions, Bonuses, etc. (State name and address from whom received.)				
.....		\$			
.....					
(2)	Income from Business or Profession (From Schedule A) .....	14	50	2	95
(3)	Income from partnerships and fiduciaries, etc. (Give name and address) .....				
(4)	Interest on deposits, notes, mortgage, corporation bonds, tax free or otherwise, and on state, county, school and municipal obligations other than Missouri .....		22	90	
(a)	Federal Income Tax Refunds and interest thereon .....				
(5)	Rents and Royalties, including royalties from U. S. Patents and Copyrights (From Schedule D) .....				
(6)	Profits from Sale or Exchange of Real Estate, Stocks, Bonds, etc. (From Schedule C) .....		1	59	
(7)	Dividends on Stock of Corporations, Joint-Stock Companies, Holding Companies, etc. (From Schedule D, Column (b)) .....	8	58	33	
(8)	Other income not enumerated above (Explain in Schedule F) <u>DAVID C. BOND ST</u> .....		20	88	
(9)	TOTAL INCOME—Items 1 to 8, inclusive .....			15	406 65

## DEDUCTIONS

(10)	Interest paid—From Schedule E.....	\$			
(11)	Taxes (except Inheritance, State Income, and Local Benefit Taxes) (Explain in Schedule F).....		504	46	—
(12)	Bad Debts (Explain in Schedule F). (Do not include here any bad debts included in Business Schedule A).....				
(13)	Losses by fire, storm, casualty or theft—not compensated for by insurance (Explain in Schedule F).....				
(14)	Other Statutory Deductions (Explain in Schedule F).....				
(15)	Personal Exemption and credit for Dependents: Single, \$1,000.00. Married or Head of Family, \$2,000.00. For each dependent, under 15 years of age, or mentally or physically incapable of self support, \$200.00. Explain in Schedule H, page 2.....		000		—
(16)	TOTAL DEDUCTIONS AND EXEMPTIONS—Items 10 to 15, inclusive.....	\$		1504	46
(17)	INCOME—Item 9 minus Item 16.....		13	902	19
(18)	Donations to religious, charitable and educational organizations (List in Schedule F). Not in excess of 15% of amount shown on Line 17.....			19	—
(19)	NET INCOME (Item 17 minus Item 18).....	\$	13	883	19

## COMPUTATION OF TAX

INSTRUCTIONS		NET INCOME	Show Total Amount of Net Income (Item 19) on Appropriate Line below. (Use one line only.)		Gross Tax	Less Special Credit	NET TAX	
Enter net income, from line 19, in one amount on appropriate Rate Line, in column "B."		(See Instructions.)			(C times B).	Authorized by Law.	(D minus E).	
RATE LINE	A	B	C	D	E	F		
		Dollars.	Cts.	Dollars.	Cts.	Dollars.	Cts.	
(20)	a	0 to \$1,000.00		1%		None		
	b	\$1,000.01 to \$2,000.00		1 1/2%		\$5.00		
	c	\$2,000.01 to \$3,000.00		2%		15.00		
	d	\$3,000.01 to \$5,000.00		2 1/2%		30.00		
	e	\$5,000.01 to \$7,000.00		3%		55.00		
	f	\$7,000.01 to \$9,000.00		3 1/4%		90.00		
	g	\$9,000.01 and over		4%		135.00		
Multiply amount in column "B" by rate in column "C" and extend in column "D"; then deduct credit in column "E" and enter balance in column "F."								
Use one line only for entire computation.								
			13883	19			420	33
(21) Less Tax Credit on Dividends—Column "e," Schedule "D," on page 2								
(22) Less credit for income tax previously overpaid. Attach Credit Slip approved by State Auditor								
(23) NET TAX for Year 1941—Amount in Column F in Item 20, Less Items 21 and 22							419	21

STATE OF MISSOURI—COUNTY OR CITY OF \_\_\_\_\_, ss.

I swear (or affirm) that to the best of my knowledge and belief, the statements contained in this return, including the accompanying schedules and statements (if any) are true, and that this return is a true and complete statement, in accordance with the law, of all income, gains and profits received by or accrued to me (or the person for whom this return is made) during the taxable year 1941.

Sworn to and subscribed before me, this \_\_\_\_\_ day of \_\_\_\_\_, 1942.

(Signature of officer administering oath.)

(Signature of individual or agent.)

(Address of individual or agent.)

1-Non-resident individual must file this return in the district where chief office is located or in district from which income is received.  
2-Taxes under this return are due and payable to the County Collector in May and become delinquent if not paid on or before June 1st, 1942.  
3-Residents are taxable on income from all sources which has been received or has been made available to the taxpayer during the year.

73 184 73

## OTHER BUSINESS DEDUCTIONS:

(10)	Salaries not included as "Labor" in Line 2. (Do not deduct compensation for your services.)	\$ 367.20
(11)	Interest on business indebtedness to others.	118.37
(12)	Taxes on business and business property	250.34
(13)	Losses (explain in table at foot of page)	
(14)	Bad debts arising from sales or services	
(15)	Depreciation, obsolescence, and depletion (explain in table provided at foot of page)	
(16)	Rent, repairs, and other expenses (itemize below or on separate sheet)	840 -
(17)	TOTAL (Lines 10 to 16)	\$ 2,573.92
(18)	TOTAL DEDUCTIONS (Line 9 plus Line 17)	
(19)	NET PROFIT (Line 1 minus Line 18). (Enter as Item 2)	

SCHEDULE B - INCOME FROM RENTS AND ROYALTIES

	7 DAY, CH	70
COLL CHAS - W 10/1/81	SAFARI EXP.	PAID
	PAYROLL	CHAS
	RENTS	CHAS
	ROYALTIES	CHAS
	TOTAL	CHAS

3 DAY. CA 11 M 14 VJ-30

7. Net profit.  
(Enter as Item 5,  
page 1.)

see - below		see - below		see - below		see - below	
\$	\$	\$	\$	\$	\$	\$	\$

## OS, ETC.

6. Subsequent improvements.

<i>Sunman</i>	<i>4/6/91</i>	<i>10/10/91</i>	\$ <i>YUO</i>	-	\$ <i>YLI</i>	\$ <i>YPAW</i>	\$ ..	<i>/</i>	<i>57</i>
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Credit of 2% of  
Item (d) to be  
deducted on line  
21, page 1.

	(b)	(c)	(d)	(e)
(1) <i>Wagner Steel Corp 20 lbs. bar</i>	\$ 12.00		47 \$ 56 40	1
(2) <i>other materials on job cost</i>	738 33		-	
(3) <i>attached</i>				
(4)				
Total .....	\$ 858 33		\$ 56 40	1

Enter total of Column (b) as Item 7 on Page 1.

Enter total of Column (b) as Item 7 on Page 1.

is furnished:

Amount.

<p>   George Washington Peck, West C. M. L. </p>	<p> 118 3 </p>
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THX DUFI

TAXES: VETERAN'S TAX ST. LOUIS G. TAX 1967 CLAYTON TAX MO. ATTORNEY  
 CONTRIBUTIONS: UNITED CHARITIES 10- ANTI-TUBERCULOSIS Socy 4-  
 UNITED SERVICE ORG 2- FATHERS' EMPLOYER CHARITIES 1-

## ES A AND B

8. Depreciation allowable this year

**Head of Family**—A person who actually supports and maintains in one household one or more individuals who are sole dependents and who are closely connected with him by blood, marriage or adoption, and whose right to exercise family control and provide for these dependents is based upon some moral or legal obligation.

**Federal Returns**—If your income is sufficient to require you to file a Federal Income Tax Return, a verified copy must be attached to this return. See R. S. Mo., 1939.

\*If value claimed is other than cost, substantiating evidence must be attached.

UNITED STATES  
INDIVIDUAL INCOME TAX RETURN

Page 1  
1941

(Auditor's Stamp)

OPTIONAL FORM 1040A MAY BE FILED INSTEAD OF THIS FORM IF GROSS INCOME IS NOT MORE THAN \$3,000 AND CONSISTS WHOLLY OF SALARIES, WAGES, OTHER COMPENSATION FOR PERSONAL SERVICES, DIVIDENDS, INTEREST, RENT, ANNUITIES, OR ROYALTIES.

For Calendar Year 1941

or fiscal year beginning \_\_\_\_\_, 1941, and ending \_\_\_\_\_, 1942

To be filed with the Collector of Internal Revenue for your district not later than the 15th day of the third month following the close of your taxable year

PRINT NAME AND ADDRESS PLAINLY. (See Instruction C)

MURDETTE G. JOHN

(Name) (Use given names of both husband and wife, if this is a joint return)

7532 PARKWOOD AVE

(Street and number, or rural route)

CANTON

(Post office)

(County)

(State)

(Do not use these spaces)

File Code \_\_\_\_\_

Serial No. \_\_\_\_\_

District \_\_\_\_\_

(Cashier's Stamp)

Cash—Check—M. O.

First Payment

Item and  
Instruction No.

INCOME

Amount

Deductible Expenses  
(Attach itemized statements)

1. Salaries and other compensation for personal services, \$ \_\_\_\_\_
2. Dividends AC PER LIST ATTACHED 858 33
3. Interest on (a) bank deposits, notes, etc., \$ 32 92; (b) corporation bonds, \$ 22 90
4. Interest on Government obligations, etc.:  
(a) From line (b), Schedule A, \$ \_\_\_\_\_; (b) from line (f), Schedule A, \$ \_\_\_\_\_
5. Rents and royalties. (From Schedule B) \_\_\_\_\_
6. Annuities \_\_\_\_\_

ITEMS 7, 8, AND 9, BELOW (AND PAGES 3 AND 4) NEED NOT BE CONSIDERED UNLESS YOU HAVE INCOME (OR LOSSES) IN ADDITION TO ITEMS ABOVE.

7. (a) Net short-term gain from sale or exchange of capital assets. (From Schedule F) 159  
(b) Net long-term gain (or loss) from sale or exchange of capital assets. (From Schedule F) \_\_\_\_\_  
(c) Net gain (or loss) from sale or exchange of property other than capital assets. (From Schedule G) \_\_\_\_\_
8. Net profit (or loss) from business or profession. (From Schedule H) 14502 75  
(State total receipts, from line 1, Schedule H, \$ 73125 78)
9. Income (or loss) from partnerships; fiduciary income; and other income. (From Schedule I) 2088
10. Total income in items 1 to 9 15406 65

DEDUCTIONS

11. Contributions paid. (Explain in Schedule C) \_\_\_\_\_
12. Interest. (Explain in Schedule C) \_\_\_\_\_
13. Taxes. (Explain in Schedule C) \_\_\_\_\_
14. Losses from fire, storm, shipwreck, or other casualty, or theft. (Explain in Schedule C) \_\_\_\_\_
15. Bad debts. (Explain in Schedule C) \_\_\_\_\_
16. Other deductions authorized by law. (Explain in Schedule C) \_\_\_\_\_
17. Total deductions in items 11 to 16 191 72
18. Net income (item 10 minus item 17) 15214 93

COMPUTATION OF TAX

19. Net income (item 18 above)	\$ <u>15214 93</u>	26. Normal tax (4% of item 25)	\$ <u>566 60</u>
20. Less: Personal exemption. (From Schedule D-1)	\$ <u>750 -</u>	27. Surtax on item 22. (See Instruction 27)	\$ <u>2548 28</u>
21. Credit for dependents. (From Schedule D-2)	\$ <u>750 -</u>	28. Total (item 26 plus item 27)	\$ <u>3115 28</u>
22. Balance (surtax net income)	\$ <u>14464 93</u>	29. Total tax (item 28 or line 16, Schedule F)	\$ <u>3115 28</u>
23. Less: Item 4 (a) above	\$ _____	30. Less: Income tax paid at source	\$ _____
24. Earned income credit. (From Schedule E-1 or E-2)	\$ <u>300 -</u>	31. Income tax paid to a foreign country or U. S. possession. (Attach Form 1116)	\$ _____
25. Balance subject to normal tax	\$ <u>14164 93</u>	32. Balance of tax (item 29 minus items 30 and 31)	\$ <u>3115 28</u>

I/we swear (or affirm) that this return (including any accompanying schedules and statements) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Internal Revenue Code and the regulations issued under authority thereof.

Subscribed and sworn to by \_\_\_\_\_  
before me this \_\_\_\_\_ day of \_\_\_\_\_, 194\_\_\_\_

(Signature) (See Instruction E)

(Signature)

(Signature and title of officer administering oath)  
A return made by an agent must be accompanied by power of attorney. (See Instruction E.)

If this is a joint return (not made by agent), it must be signed by both husband and wife. It must be sworn to before a proper officer by the spouse preparing the return.

(IF THIS RETURN WAS PREPARED FOR YOU BY SOME OTHER PERSON, THE AFFIDAVIT ON PAGE 4 MUST BE EXECUTED)

## Schedule A.—INTEREST ON GOVERNMENT OBLIGATIONS, ETC. (See Instruction G)

1. Obligations or securities	2. Amount owned at end of year including your proportionate share of such obligations held by estates, trusts, partnerships, or common trust funds	3. Interest received or accrued during the year	4. Amount of principal interest on which is exempt from taxation	5. Interest on amount in excess of exemption, and dividends subject to surtax only
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or United States possessions.	\$	\$	All	xxxxxxx x
(b) Obligations issued prior to March 1, 1941, under Federal Farm Loan Act, or under such Act as amended.			All	xxxxxxx x
(c) Obligations of United States issued on or before September 1, 1917.			All	xxxxxxx x
(d) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness issued prior to March 1, 1941.			All	xxxxxxx x
(e) United States Savings Bonds and Treasury Bonds issued prior to March 1, 1941.			\$5,000	\$
(f) Obligations of instrumentalities of the United States (other than obligations to be reported in (b) above) issued prior to March 1, 1941.			None	
(g) Dividends on share accounts in Federal savings and loan associations.	xxxxxxxxxxxxxx	xxxxxxx	xxx	
(h) Total (enter as item 4 (a), page 1).				\$
(i) Obligations issued on or after March 1, 1941, by the United States or any agency or instrumentality thereof (enter amount of interest as item 4 (b), page 1).			Amount owned at end of year	Interest received or accrued during the year (subject to normal tax and surtax)

## Schedule B.—INCOME FROM RENTS AND ROYALTIES. (See Instruction 5)

1. Kind of property	2. Amount	3. Depreciation or depletion (attach schedule)	4. Repairs (explain below)	5. Other expenses (itemize below)	6. Net profit (column 2 minus sum of columns 3, 4, and 5) (enter as item 5, page 1)
	\$	\$	\$	\$	\$

Explanation of deductions claimed in columns 4 and 5.

## Schedule C.—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 11, 12, 13, 14, 15, AND 16

1. Item No.	2. Explanation	3. Amount	1. Item No. (Continued)	2. Explanation (Continued)	3. Amount (Continued)
11	UNITED CHARITIES	\$ 10 -	13	CLAYTON TAX	\$ 13.75
11	V.I.O. United States Corp.	2 -	13	PAID BY MO. STATE	14.75
11	ANTI-TUB	2 -	11-SCA 2	INCLUDE 21% PENSION	19.75
11	Father's Employment	5 -	11-SCA 2	LOTTERY & TIMBERLAND	19.75

## Schedule D.—EXPLANATION OF CREDITS CLAIMED IN ITEMS 20 AND 21. (See Instructions 20 and 21)

(1) Personal Exemption			(2) Credit for Dependents		
Status	Number of months during the year in each status	Credit claimed	Name of dependent and relationship	Under 18 years old	18 years or over
Single, or married and not living with husband or wife, and not head of family.	12	\$ 750 -			
Married and living with husband or wife.					
Head of family (explain below).					
			Reason for support if 18 years or over		

## Schedule E.—COMPUTATION OF EARNED INCOME CREDIT. (See Instruction 24)

(1) If your net income is \$3,000 or less, use only this part of schedule		(2) If your net income is more than \$3,000, use only this part of schedule	
Net income (item 18, page 1)	\$	Earned net income (not more than \$14,000)	\$ 2,900
Earned income credit (10% of net income, above)		Net income (item 18, page 1)	
		Earned income credit (10% of earned net income or 10% of net income, above, whichever amount is smaller, but do not enter less than \$300)	300

## QUESTIONS

- State your principal occupation or profession. OLD STAMP
- Name and address of employer.
- Did you file a return for any prior year? Yes. If so, what was the latest year? 1944. To which Collector's office was it sent?
- If separate return was made for the current year, state:
  - Name of husband or wife.
  - Personal exemption, if any, claimed thereon.
  - Collector's office to which it was sent.
- Check whether this return was prepared on the cash ☒ or accrual ☐ basis.
- If return on cash basis, do you elect, under section 42, to include as income received in the current year the increase for current and prior years in the redemption price of noninterest-bearing obligations issued at a discount? No. If so, attach statement listing obligations owned and computation of the accrued income. Report such income as interest in item 3 or 4, page 1, whichever applicable.
- Did you receive during the taxable year any nontaxable income other than interest reported in Schedule A (see Instruction G)? No. If so, attach schedule showing source, nature, and amount of such income.
- Did you at any time during your taxable year own directly or indirectly any stock of a foreign corporation or a personal holding company as defined by section 501 of the Internal Revenue Code? Yes. If so, attach statement required by Instruction J.



## Schedule F.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS. (See Instruction 7)

1. Kind of property (if necessary, attach statement of descriptive details not shown below)	2. Date acquired	3. Date sold	4. Gross sales price (contract price)	5. Cost or other basis	6. Expense of sale and cost of improvements subsequent to acquisition or March 1, 1913	7. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (explain in Schedule J)	8. Gain or loss (column 4 plus column 7 minus the sum of columns 6 and 7)	9. Percentage	10. Amount
Mo. Day Year	Mo. Day Year								
4/2/1966	12/2/39	4/11/41	\$ 460 -	\$ 454 20	\$ 421		\$ 159	100	\$ 159
from os								100	
DEFERRED								100	
								100	
								100	

Total net short-term capital gain or loss (enter in line 1, column 3, of summary below)

## LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 18 MONTHS BUT NOT FOR MORE THAN 24 MONTHS

			\$	\$	\$	\$	\$	66%	\$
								66%	
								66%	
								66%	

## LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 24 MONTHS

			\$	\$	\$	\$	\$	50	
								50	
								50	
								50	

Total net long-term capital gain or loss (enter in line 2, column 3, of summary below)

## SUMMARY OF NET CAPITAL GAINS AND LOSSES

1. Classification	2. Net short-term capital loss of preceding taxable year (not in excess of net income for such year)	3. Net gain or loss to be taken into account from column 10, above		4. Net gain or loss to be taken into account from partnerships and common trust funds		5. Total net gain or loss to be taken into account in columns 2, 3, and 4 of this summary	
		Gain	Loss	Gain	Loss	Gain	Loss
1. Total net short-term capital gain or loss (enter as item 7 (a), page 1, amount of gain shown in column 5)	\$	\$	\$	\$	\$	\$	No net loss allowable (see Instruction 7)
2. Total net long-term capital gain or loss (enter as item 7 (b), page 1, amount of gain or loss shown in column 5)	\$	\$	\$	\$	\$	\$	\$

## COMPUTATION OF ALTERNATIVE TAX

Use only: If you had a net long-term capital gain, and item 22, page 1, exceeds \$12,000, or

If you had a net long-term capital loss, and such loss plus item 22, page 1, exceeds \$12,000

1. Net income (item 18, page 1). (See Instruction 7)	\$	10. Normal tax (4% of line 9)	\$
2. (a) Net long-term capital gain (item 7 (b), page 1)		11. Surtax on line 6. (See Instruction 27)	
(b) Net long-term capital loss (item 7 (b), page 1)		12. Partial tax (line 10 plus line 11)	
3. Ordinary net income (line 1 minus line 2 (a) or line 1 plus line 2 (b)). (See Instruction 7)	\$	13. (a) 30% of net long-term capital gain (30% of line 2 (a))	
4. Less: Personal exemption. (From Schedule D-1)	\$	(b) 30% of net long-term capital loss (30% of line 2 (b))	
5. Credit for dependents. (From Schedule D-2)	\$	14. Alternative tax (line 12 plus line 13 (a) or line 12 minus line 13 (b))	\$
6. Balance (surtax net income)	\$	15. Total normal tax and surtax (item 28, page 1)	\$
7. Less: Item 4 (a), page 1	\$	16. Tax liability (if a net long-term capital gain, on line 2 (a), enter line 14 or line 15, whichever is the lesser; if a net long-term capital loss, on line 2 (b), enter line 14 or line 15, whichever is the greater). (Enter as item 29, page 1)	\$
8. Earned income credit. (From Schedule E-1 or E-2). (See Inst. 7)	\$		
9. Balance subject to normal tax	\$		

## Schedule G.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS (See Instruction 7)

1. Kind of property	2. Date acquired	3. Gross sales price (contract price)	4. Cost or other basis	5. Expense of sale and cost of improvements subsequent to acquisition or March 1, 1913	6. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (explain in Schedule J)	7. Gain or loss (column 3 plus column 6 minus the sum of columns 4 and 5)
		\$	\$	\$	\$	\$

Total net gain (or loss) (enter as item 7 (c), page 1)

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the items on this page:

If any of such items were acquired by you other than by purchase, explain fully how acquired:



# INSTRUCTIONS FOR FORM 1040, UNITED STATES INDIVIDUAL INCOME TAX RETURN

(References are to the Internal Revenue Code, unless otherwise noted)

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## GENERAL INSTRUCTIONS

1941

**A. WHO MUST MAKE A RETURN.**—Every citizen and resident of the United States having during the taxable year *gross income* (income derived from any source whatever, unless exempt from tax by law) in an amount specified below, *regardless of the amount of net income*, shall make a return if:

(1) *Single for entire year, or married and not living with husband or wife for any part of the taxable year.* If having a gross income of \$750 or over.

(2) *Married and living with husband or wife for the entire taxable year.* If each has income and their combined gross income is \$1,500 or over, they must each make a return or file a joint return. If only one has income and his gross income is \$1,500 or over, or, in excess of, his personal exemption (not including credit as head of a family or for dependents), only that one is required to make a return. (See Specific Instruction 20 as to personal exemption.)

(3) *Married and living with husband or wife for only part of the taxable year.* If each has income and their combined gross income is \$1,500 or over, or equal to, or in excess of, their total personal exemption (not including credit as head of a family or for dependents), they must each make a return or file a joint return. If only one has income and his gross income is \$1,500 or over, or, in excess of, his personal exemption (not including credit as head of a family or for dependents), only that one is required to make a return. (See Specific Instruction 20 as to personal exemption.)

**Joint return.**—May be filed by husband and wife only if they are (1) both citizens or residents of the United States and (2) living together at the end of the taxable year. A joint return is permissible even though one has no gross income. On a joint return the aggregate income, deductions, and credits are computed as though husband and wife were one person.

**Deceased individuals.**—Return required on Form 1040 or 1040A if gross income to date of death is \$750 or over, if single, or married and not living with spouse for any part of the taxable year, or equal to, or in excess of, credit for personal exemption (not including credit as head of a family or for dependents), if married and living with spouse for all or any part of the taxable year. The return for a decedent shall include all items of income and deductions accrued up to the date of death, regardless of the fact that the decedent may have kept his books on a cash basis or kept no books.

**B. FORM OF RETURN.**—Citizens and resident alien individuals use Form 1040, except that those whose gross income is not more than \$3,000 and consists wholly of salaries, wages, other compensation for personal services, dividends, interest, annuities, or royalties may use optional Form 1040A. Nonresident aliens use Form 1040B or 1040NB. Fiduciaries for estates and trusts use Form 1041.

**C. FILING OF RETURNS AND PAYMENT OF TAX.**—File on or before 15th day of 3d month following close of taxable year with collector for the district in which the taxpayer has his legal residence or principal place of business. If the taxpayer has no legal residence or place of business in United States, file with collector at Baltimore, Md. The taxpayer's home address must be given and a permanent business address may be added. Pay in cash at collector's office or by check or money order payable to "Collector of Internal Revenue." Pay in full with return or in four equal installments, on or before the 15th day of the 3d, 6th, 9th, and 12th month from close of taxable year.

**D. PENALTIES.**—Severe penalties are imposed for failing to file a required return, for late filing, and for filing a false or fraudulent return.

## SPECIFIC INSTRUCTIONS

(Numbered to correspond with item numbers on page 1 of return)

**1. SALARIES, ETC.**—Include compensation received as an officer or employee of a State or political subdivision or any agency or instrumentality thereof.

**2. DIVIDENDS.**—Enter total of all taxable dividends. Enter in Schedule A dividends on share accounts in Federal savings and loan associations.

**5. RENTS AND ROYALTIES.**—Include rent received in property or crops. Report crops received on crop-share basis in year in which disposed of (unless return is made on accrual basis).

**6. ANNUITIES.**—Amounts received as an annuity under an annuity or endowment contract shall be included in gross income to the extent of 3 percent of the aggregate premiums or consideration paid for such annuity. If the aggregate of the amounts received and excluded from gross income equals the aggregate premiums or consideration paid for such annuity, the entire amount thereafter received must be included in gross income.

FOR INSTRUCTIONS 7, 8, AND 9,  
SEE PAGE 2, SECOND COLUMN.

**11. CONTRIBUTIONS PAID.**—Enter (not to exceed 15 percent of your net income computed without the benefit of this deduction) contributions or gifts, payment of which was made within the year to or for the use of—

(a) A corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof under the law of the United States or of any State or Territory or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to

**E. AFFIDAVITS.**—Return must be sworn to by taxpayer or his agent. Returns may be made by agent if taxpayer (1) is too ill to make it or (2) is absent from United States for 60 days before due date. Power of attorney on Form 935 or 936 (husband and wife) must accompany return made by agent. Person (other than taxpayer) preparing return must execute affidavit on page 4. Return may be sworn to before any collector, deputy collector, or internal revenue agent (without charge), or other person authorized by law to administer oaths for general purposes, except taxpayer's agent.

**F. RECEIVED OR ACCRUED INCOME.**—If books are kept on accrual basis, report all income accrued, even though not received, and expenses incurred even though not paid. If books are not kept on accrual basis, or if no books are kept, report all income actually or constructively received, and all expenses paid.

**G. ITEMS EXEMPT FROM TAX.**—As to items of income exempt from tax other than those listed below, see sections 22 (b) and 116.

1. Interest on governmental obligations is exempt to the extent indicated in Schedule A.

2. Proceeds of insurance policies.—The proceeds of life insurance policies, paid by reason of the death of the insured, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable. Amounts received under a life insurance policy or endowment contract, not payable by reason of the death of the insured, are not taxable until the aggregate of the amounts received exceeds the premiums or consideration paid for the policy. See Specific Instruction 6 as to taxation of annuities.

3. Miscellaneous items wholly exempt from tax:

(a) Gifts (not received as a consideration for service rendered) and money and property acquired by bequest, devise, or inheritance (but income therefrom is taxable);

(b) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness;

(c) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

(d) Pensions and compensation received by veterans from the United States and pensions received from the United States by the family of a veteran, for services rendered by the veteran in time of war; and

(e) Interest on adjusted service bonds and interest credited to postal savings accounts deposited prior to March 1, 1941.

**H. DEPRECIATION AND DEPLETION.**—A reasonable allowance for exhaustion, wear and tear, including obsolescence, of property used in trade or business may be deducted, based on cost if acquired by purchase after February 29, 1913. If acquired before March 1, 1913, or otherwise than by purchase, see section 114.

**I. INFORMATION AT SOURCE.**—Every person making payments of (1) interest, rents, commissions, or other fixed or determinable income of \$750 or more during the calendar year 1941 to an individual, a partnership, or a fiduciary, or (2) salary or wages of \$750 or more to a sole proprietor or \$1,500 or more to a married person shall make a return on Form 1096 and 1099.

**J. STOCK OWNED IN FOREIGN CORPORATIONS AND PERSONAL HOLDING COMPANIES.**—If at any time during the year you owned directly or indirectly stock of a foreign corporation, or a personal holding company (section 301), attach a statement showing name and address of each such company and total number of shares of each class of outstanding stock owned. If at any time during the year you owned stock in a foreign personal holding company (section 301), include in income as a dividend the amount required by section 87, and if you owned 5 percent or more in value of the outstanding stock of such company, attach a statement giving in detail the information required by section 337 (d).

the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, or which is carrying on propaganda, or otherwise attempting, to influence legislation, or the District of Columbia, or any possession of the United States, for exclusively public purposes; and (K) The special fund for vocational rehabilitation authorized by section 12 of the World War Veterans Act, 1918.

(L) Posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if of such posts, organizations, units, or societies are organized in the United States, or the United States, or any possession thereof, or the District of Columbia, or any possession of the United States, for exclusively public purposes; and (M) The special fund for vocational rehabilitation authorized by section 12 of the World War Veterans Act, 1918.

(N) Posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if of such posts, organizations, units, or societies are organized in the United States, or the United States, or any possession thereof, or the District of Columbia, or any possession of the United States, for exclusively public purposes; and (O) The special fund for vocational rehabilitation authorized by section 12 of the World War Veterans Act, 1918.

**12. INTEREST.**—Enter interest on personal indebtedness as distinguished from business indebtedness (which should be entered in Schedules B and H). For limitations on deductions for unpaid expenses and interest, see section 24 (c).

**13. TAXES.**—Enter taxes imposed on you and paid or accrued during the taxable year, except taxes entered in Schedules B and H. Do not include taxes assessed against local benefits, Federal income taxes or estate, inheritance, legacy, succession, gift taxes, taxes imposed on your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income taxes claimed as a credit in item 31. Federal social security and employment taxes paid by or for an employee are not deductible by the employee.

**14. LOSSES.**—Enter property losses (not claimed in Schedule H), from fire, storm, shipwreck, or other casualty, or from theft, not compensated for by insurance or otherwise. Explain in Schedule C, giving description of property, date acquired, cost, subsequent improvements, depreciation allowable, insurance, salvage value, and deductible loss.



**15. BAD DEBTS.**—Enter bad debts other than those claimed in Schedule H. Show in Schedule C: (a) of what the debts consisted; (b) name and family relationship, if any, of debtor; (c) when created; (d) when due; (e) efforts made to collect; and (f) how determined to be worthless. Enter in Schedule F losses from corporate securities with interest coupons or in registered form ascertained to be worthless and charged off within the year, and which are capital assets.

**16. OTHER DEDUCTIONS.**—Enter other authorized deductions, including net operating loss deduction allowed by section 23 (a). Every taxpayer claiming a deduction due to a net operating loss for the preceding taxable year or years shall file with his return the statement required by section 18.122.—Regulations 103.

Do not deduct losses in transactions not connected with your trade or business or not entered into for profit. Losses from wagering transactions are allowable to the extent of gains therefrom.

**20. 21. CREDIT FOR PERSONAL EXEMPTION AND DEPENDENTS.**—A single person, or a married person not living with spouse, is allowed a personal exemption of \$750. A person who, during the entire taxable year, was the head of a family or was married and living with spouse, is allowed an exemption of \$1,500. On separate returns, the personal exemption may be taken by either husband or wife or divided between them in any proportion.

A "head of a family" is one who supports in one household one or more dependent individuals closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control is based upon some moral or legal obligation.

A credit of \$400 is allowed for each person (other than husband or wife) under 18 years of age, or incapable of self-support because mentally or physically defective, whose chief support was received from the taxpayer. If taxpayer is head of a family only, only one dependent for whom he would be entitled to credit under preceding section, \$400 credit is allowed for each of such dependents except one.

If taxpayer's status, with respect to personal exemption and credit for dependents, changed during the taxable year, such exemption and credit shall be apportioned according to the number of months before and after such change. A fractional part of a month is disregarded unless it exceeds half a month, when it shall be considered a month.

**24. EARNED INCOME CREDIT.**—"Earned income" means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered. Where a taxpayer is engaged in a trade or business in which both personal services and capital are material income-producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer, not in excess of 20 percent of his share of the net profits of such trade or business, shall be considered as earned income. "Earned net income" means the excess of the amount of the earned income over the sum of the "earned income deductions," which are the ordinary and necessary expenses properly chargeable against earned income.

**27. SURTAX.**—The following table shows the surtax due for the taxable year upon certain specified amounts of surtax net income.

### SURTAX TABLE

If the surtax net income is:	The surtax shall be:
Not over \$2,000.....	0% of the surtax net income.
Over \$2,000 but not over \$4,000.....	\$120, plus 9% of excess over \$2,000.
Over \$4,000 but not over \$6,000.....	\$300, plus 13% of excess over \$4,000.
Over \$6,000 but not over \$8,000.....	\$500, plus 17% of excess over \$6,000.
Over \$8,000 but not over \$10,000.....	\$900, plus 21% of excess over \$8,000.
Over \$10,000 but not over \$12,000.....	\$1,320, plus 25% of excess over \$10,000.
Over \$12,000 but not over \$14,000.....	\$1,820, plus 29% of excess over \$12,000.
Over \$14,000 but not over \$16,000.....	\$2,400, plus 32% of excess over \$14,000.
Over \$16,000 but not over \$18,000.....	\$3,040, plus 35% of excess over \$16,000.
Over \$18,000 but not over \$20,000.....	\$3,740, plus 38% of excess over \$18,000.
Over \$20,000 but not over \$22,000.....	\$4,500, plus 41% of excess over \$20,000.
Over \$22,000 but not over \$24,000.....	\$5,320, plus 44% of excess over \$22,000.
Over \$24,000 but not over \$26,000.....	\$6,200, plus 47% of excess over \$24,000.
Over \$26,000 but not over \$28,000.....	\$7,140, plus 50% of excess over \$26,000.
Over \$28,000 but not over \$30,000.....	\$8,140, plus 53% of excess over \$28,000.
Over \$30,000 but not over \$32,000.....	\$9,200, plus 55% of excess over \$30,000.
Over \$32,000 but not over \$34,000.....	\$10,320, plus 57% of excess over \$32,000.
Over \$34,000 but not over \$36,000.....	\$11,500, plus 59% of excess over \$34,000.
Over \$36,000 but not over \$38,000.....	\$12,740, plus 61% of excess over \$36,000.
Over \$38,000 but not over \$40,000.....	\$14,040, plus 63% of excess over \$38,000.
Over \$40,000 but not over \$42,000.....	\$15,400, plus 64% of excess over \$40,000.
Over \$42,000 but not over \$44,000.....	\$16,820, plus 65% of excess over \$42,000.
Over \$44,000 but not over \$46,000.....	\$18,300, plus 66% of excess over \$44,000.
Over \$46,000 but not over \$48,000.....	\$19,840, plus 67% of excess over \$46,000.
Over \$48,000 but not over \$50,000.....	\$21,440, plus 68% of excess over \$48,000.
Over \$50,000 but not over \$52,000.....	\$23,100, plus 69% of excess over \$50,000.
Over \$52,000 but not over \$54,000.....	\$24,820, plus 70% of excess over \$52,000.
Over \$54,000 but not over \$56,000.....	\$26,600, plus 71% of excess over \$54,000.
Over \$56,000 but not over \$58,000.....	\$28,440, plus 72% of excess over \$56,000.
Over \$58,000 but not over \$60,000.....	\$30,340, plus 73% of excess over \$58,000.
Over \$60,000 but not over \$62,000.....	\$32,300, plus 74% of excess over \$60,000.
Over \$62,000 but not over \$64,000.....	\$34,320, plus 75% of excess over \$62,000.
Over \$64,000 but not over \$66,000.....	\$36,400, plus 76% of excess over \$64,000.
Over \$66,000 but not over \$68,000.....	\$38,540, plus 77% of excess over \$66,000.
Over \$68,000 but not over \$70,000.....	\$40,740, plus 78% of excess over \$68,000.
Over \$70,000 but not over \$72,000.....	\$43,000, plus 79% of excess over \$70,000.
Over \$72,000 but not over \$74,000.....	\$45,320, plus 80% of excess over \$72,000.
Over \$74,000 but not over \$76,000.....	\$47,700, plus 81% of excess over \$74,000.
Over \$76,000 but not over \$78,000.....	\$50,140, plus 82% of excess over \$76,000.
Over \$78,000 but not over \$80,000.....	\$52,640, plus 83% of excess over \$78,000.
Over \$80,000 but not over \$82,000.....	\$55,200, plus 84% of excess over \$80,000.
Over \$82,000 but not over \$84,000.....	\$57,820, plus 85% of excess over \$82,000.
Over \$84,000 but not over \$86,000.....	\$60,500, plus 86% of excess over \$84,000.
Over \$86,000 but not over \$88,000.....	\$63,240, plus 87% of excess over \$86,000.
Over \$88,000 but not over \$90,000.....	\$66,040, plus 88% of excess over \$88,000.
Over \$90,000 but not over \$92,000.....	\$68,900, plus 89% of excess over \$90,000.
Over \$92,000 but not over \$94,000.....	\$71,820, plus 90% of excess over \$92,000.
Over \$94,000 but not over \$96,000.....	\$74,800, plus 91% of excess over \$94,000.
Over \$96,000 but not over \$98,000.....	\$77,840, plus 92% of excess over \$96,000.
Over \$98,000 but not over \$100,000.....	\$80,940, plus 93% of excess over \$98,000.
Over \$100,000 but not over \$102,000.....	\$84,100, plus 94% of excess over \$100,000.
Over \$102,000 but not over \$104,000.....	\$87,320, plus 95% of excess over \$102,000.
Over \$104,000 but not over \$106,000.....	\$90,600, plus 96% of excess over \$104,000.
Over \$106,000 but not over \$108,000.....	\$93,940, plus 97% of excess over \$106,000.
Over \$108,000 but not over \$110,000.....	\$97,340, plus 98% of excess over \$108,000.
Over \$110,000 but not over \$112,000.....	\$100,800, plus 99% of excess over \$110,000.
Over \$112,000 but not over \$114,000.....	\$104,320, plus 100% of excess over \$112,000.
Over \$114,000 but not over \$116,000.....	\$107,900, plus 101% of excess over \$114,000.
Over \$116,000 but not over \$118,000.....	\$111,540, plus 102% of excess over \$116,000.
Over \$118,000 but not over \$120,000.....	\$115,240, plus 103% of excess over \$118,000.
Over \$120,000 but not over \$122,000.....	\$119,000, plus 104% of excess over \$120,000.
Over \$122,000 but not over \$124,000.....	\$122,820, plus 105% of excess over \$122,000.
Over \$124,000 but not over \$126,000.....	\$126,700, plus 106% of excess over \$124,000.
Over \$126,000 but not over \$128,000.....	\$130,640, plus 107% of excess over \$126,000.
Over \$128,000 but not over \$130,000.....	\$134,640, plus 108% of excess over \$128,000.
Over \$130,000 but not over \$132,000.....	\$138,700, plus 109% of excess over \$130,000.
Over \$132,000 but not over \$134,000.....	\$142,820, plus 110% of excess over \$132,000.
Over \$134,000 but not over \$136,000.....	\$146,900, plus 111% of excess over \$134,000.
Over \$136,000 but not over \$138,000.....	\$151,040, plus 112% of excess over \$136,000.
Over \$138,000 but not over \$140,000.....	\$155,240, plus 113% of excess over \$138,000.
Over \$140,000 but not over \$142,000.....	\$159,500, plus 114% of excess over \$140,000.
Over \$142,000 but not over \$144,000.....	\$163,820, plus 115% of excess over \$142,000.
Over \$144,000 but not over \$146,000.....	\$168,200, plus 116% of excess over \$144,000.
Over \$146,000 but not over \$148,000.....	\$172,640, plus 117% of excess over \$146,000.
Over \$148,000 but not over \$150,000.....	\$177,140, plus 118% of excess over \$148,000.
Over \$150,000 but not over \$152,000.....	\$181,700, plus 119% of excess over \$150,000.
Over \$152,000 but not over \$154,000.....	\$186,320, plus 120% of excess over \$152,000.
Over \$154,000 but not over \$156,000.....	\$191,000, plus 121% of excess over \$154,000.
Over \$156,000 but not over \$158,000.....	\$195,740, plus 122% of excess over \$156,000.
Over \$158,000 but not over \$160,000.....	\$200,540, plus 123% of excess over \$158,000.
Over \$160,000 but not over \$162,000.....	\$205,400, plus 124% of excess over \$160,000.
Over \$162,000 but not over \$164,000.....	\$210,320, plus 125% of excess over \$162,000.
Over \$164,000 but not over \$166,000.....	\$215,300, plus 126% of excess over \$164,000.
Over \$166,000 but not over \$168,000.....	\$220,340, plus 127% of excess over \$166,000.
Over \$168,000 but not over \$170,000.....	\$225,440, plus 128% of excess over \$168,000.
Over \$170,000 but not over \$172,000.....	\$230,600, plus 129% of excess over \$170,000.
Over \$172,000 but not over \$174,000.....	\$235,820, plus 130% of excess over \$172,000.
Over \$174,000 but not over \$176,000.....	\$241,100, plus 131% of excess over \$174,000.
Over \$176,000 but not over \$178,000.....	\$246,440, plus 132% of excess over \$176,000.
Over \$178,000 but not over \$180,000.....	\$251,840, plus 133% of excess over \$178,000.
Over \$180,000 but not over \$182,000.....	\$257,300, plus 134% of excess over \$180,000.
Over \$182,000 but not over \$184,000.....	\$262,820, plus 135% of excess over \$182,000.
Over \$184,000 but not over \$186,000.....	\$268,400, plus 136% of excess over \$184,000.
Over \$186,000 but not over \$188,000.....	\$274,040, plus 137% of excess over \$186,000.
Over \$188,000 but not over \$190,000.....	\$279,740, plus 138% of excess over \$188,000.
Over \$190,000 but not over \$192,000.....	\$285,500, plus 139% of excess over \$190,000.
Over \$192,000 but not over \$194,000.....	\$291,320, plus 140% of excess over \$192,000.
Over \$194,000 but not over \$196,000.....	\$297,200, plus 141% of excess over \$194,000.
Over \$196,000 but not over \$198,000.....	\$303,140, plus 142% of excess over \$196,000.
Over \$198,000 but not over \$200,000.....	\$309,140, plus 143% of excess over \$198,000.
Over \$200,000 but not over \$202,000.....	\$315,200, plus 144% of excess over \$200,000.
Over \$202,000 but not over \$204,000.....	\$321,320, plus 145% of excess over \$202,000.
Over \$204,000 but not over \$206,000.....	\$327,500, plus 146% of excess over \$204,000.
Over \$206,000 but not over \$208,000.....	\$333,740, plus 147% of excess over \$206,000.
Over \$208,000 but not over \$210,000.....	\$340,040, plus 148% of excess over \$208,000.
Over \$210,000 but not over \$212,000.....	\$346,400, plus 149% of excess over \$210,000.
Over \$212,000 but not over \$214,000.....	\$352,820, plus 150% of excess over \$212,000.
Over \$214,000 but not over \$216,000.....	\$359,300, plus 151% of excess over \$214,000.
Over \$216,000 but not over \$218,000.....	\$365,840, plus 152% of excess over \$216,000.
Over \$218,000 but not over \$220,000.....	\$372,440, plus 153% of excess over \$218,000.
Over \$220,000 but not over \$222,000.....	\$379,100, plus 154% of excess over \$220,000.
Over \$222,000 but not over \$224,000.....	\$385,820, plus 155% of excess over \$222,000.
Over \$224,000 but not over \$226,000.....	\$392,600, plus 156% of excess over \$224,000.
Over \$226,000 but not over \$228,000.....	\$399,440, plus 157% of excess over \$226,000.
Over \$228,000 but not over \$230,000.....	\$406,340, plus 158% of excess over \$228,000.
Over \$230,000 but not over \$232,000.....	\$413,300, plus 159% of excess over \$230,000.
Over \$232,000 but not over \$234,000.....	\$420,320, plus 160% of excess over \$232,000.
Over \$234,000 but not over \$236,000.....	\$427,400, plus 161% of excess over \$234,000.
Over \$236,000 but not over \$238,000.....	\$434,540, plus 162% of excess over \$236,000.
Over \$238,000 but not over \$240,000.....	\$441,740, plus 163% of excess over \$238,000.
Over \$240,000 but not over \$242,000.....	\$449,000, plus 164% of excess over \$240,000.
Over \$242,000 but not over \$244,000.....	\$456,320, plus 165% of excess over \$242,000.
Over \$244,000 but not over \$246,000.....	\$463,700, plus 166% of excess over \$244,000.
Over \$246,000 but not over \$248,000.....	\$471,140, plus 167% of excess over \$246,000.
Over \$248,000 but not over \$250,000.....	\$478,640, plus 168% of excess over \$248,000.
Over \$250,000 but not over \$252,000.....	\$486,200, plus 169% of excess over \$250,000.
Over \$252,000 but not over \$254,000.....	\$493,820, plus 170% of excess over \$252,000.
Over \$254,000 but not over \$256,000.....	\$501,500, plus 171% of excess over \$254,000.
Over \$256,000 but not over \$258,000.....	\$509,240, plus 172% of excess over \$256,000.
Over \$258,000 but not over \$260,000.....	\$517,040, plus 173% of excess over \$258,000.
Over \$260,000 but not over \$262,000.....	\$524,900, plus 174% of excess over \$260,000.
Over \$262,000 but not over \$264,000.....	\$532,820, plus 175% of excess over \$262,000.
Over \$264,000 but not over \$266,000.....	\$540,800, plus 176% of excess over \$264,000.
Over \$266,000 but not over \$268,000.....	\$548,840, plus 177% of excess over \$266,000.
Over \$268,000 but not over \$270,000.....	\$556,940, plus 178% of excess over \$268,000.
Over \$270,000 but not over \$272,000.....	\$565,100, plus 179% of excess over \$270,000.
Over \$272,000 but not over \$274,000.....	\$573,320, plus 180% of excess over \$272,000.
Over \$274,000 but not over \$276,000.....	\$581,600, plus 181% of excess over \$274,000.
Over \$276,000 but not over \$278,000.....	\$590,040, plus 182% of excess over \$276,000.
Over \$278,000 but not over \$280,000.....	\$598,540, plus 183% of excess over \$278,000.
Over \$280,000 but not over \$282,000.....	\$607,100, plus 184% of excess over \$280,000.
Over \$282,000 but not over \$284,000.....	\$615,720, plus 185% of excess over \$282,000.
Over \$284,000 but not over \$286,000.....	\$624,400, plus 186% of excess over \$284,000.
Over \$286,000 but not over \$288,000.....	\$633,140, plus 187% of excess over \$286,000.
Over \$288,000 but not over \$290,000.....	\$641,940, plus 188% of excess over \$288,000.
Over \$290,000 but not over \$292,000.....	\$650,800, plus 189% of excess over \$290,000.
Over \$292,000 but not over \$294,000.....	\$659,720, plus 190% of excess over \$292,000.
Over \$294,000 but not over \$296,000.....	\$668,700, plus 191% of excess over \$294,000.
Over \$296,000 but not over \$298,000.....	\$677,740, plus 192% of excess over \$296,000.
Over \$298,000 but not over \$300,000.....	\$686,840, plus 193% of excess over \$298,000.
Over \$300,000 but not over \$302,000.....	\$696,000, plus 194% of excess over \$300,000.
Over \$302,000 but not over \$304,000.....	\$705,220, plus 195% of excess over \$302,000.
Over \$304,000 but not over \$306,000.....	\$714,500, plus 196% of excess over \$304,000.
Over \$306,000 but not over \$308,000.....	\$723,840, plus 197% of excess over \$306,000.
Over \$308,000 but not over \$310,000.....	\$733,240, plus 198% of excess over \$308,000.
Over \$310,000 but not over \$312,000.....	\$742,700, plus 199% of excess over \$310,000.
Over \$312,000 but not over \$314,000.....	\$752,220, plus 200% of excess over \$312,000.
Over \$314,000 but not over \$316,000.....	\$761,800, plus 201% of excess over \$314,000.
Over \$316,000 but not over \$318,000.....	\$771,440, plus 202% of excess over \$316,000.
Over \$318,000 but not over \$320,000.....	\$781,140, plus 203% of excess over \$318,000.
Over \$320,000 but not over \$322,000.....	\$790,900, plus 204% of excess over \$320,000.
Over \$322,000 but not over \$324,000.....	\$800,720, plus 205% of excess over \$322,000.
Over \$324,000 but not over \$326,000.....	\$810,600, plus 206% of excess over \$324,000.
Over \$326,000 but not over \$328,000.....	\$820,540, plus 207% of excess over \$326,000.
Over \$328,000 but not over \$330,000.....	\$830,540, plus 208% of excess over \$328,000.
Over \$330,000 but not over \$332,000.....	\$840,600, plus 209% of excess over \$330,000.
Over \$332,000 but not over \$334,000.....	\$850,720, plus 210% of excess over \$332,000.
Over \$334,000 but not over \$336,000.....	\$860,900, plus 211% of excess over \$334,000.
Over \$336,000 but not over \$338,000.....	\$871,140, plus 212% of excess over \$336,000.
Over \$338,000 but not over \$340,000.....	\$881,440, plus 213% of excess over \$338,000.
Over \$340,000 but not over \$342,000.....	\$891,800, plus 214% of excess over \$340,000.
Over \$342,000 but not over \$344,000.....	\$902,220, plus 215% of excess over \$342,000.
Over \$344,000 but not over \$346,000.....	\$912,700, plus 216% of excess over \$344,000.
Over \$346,000 but not over \$348,000.....	\$923,240, plus 217% of excess over \$346,000.
Over \$348,000 but not over \$350,000.....	\$933,840, plus 218% of excess over \$348,000.
Over \$350,000 but not over \$352,000.....	\$944,500, plus 219% of excess over \$350,000.
Over \$352,000 but not over \$354,000.....	\$955,220, plus 220% of excess over \$352,000.
Over \$354,000 but not over \$356,000.....	\$966,000, plus 221% of excess over \$354,000.
Over \$356,000 but not over \$358,000.....	\$976,840, plus 222% of excess over \$356,000.
Over \$358,000 but not over \$360,000.....	\$987,740, plus 223% of excess over \$358,000.
Over \$360,000 but not over \$362,000.....	\$998,700, plus 224% of excess over \$360,000.
Over \$362,000 but not over \$364,000.....	\$1,009,720, plus 225% of excess over \$362,000.
Over \$364,000 but not over \$366,000.....	\$1,020,800, plus 226% of excess over \$364,000.
Over \$366,000 but not over \$368,000.....	\$1,031,940, plus 227% of excess over \$366,000.
Over \$368,000 but not over \$370,000.....	\$1,043,140, plus 228% of excess over \$368,000.
Over \$370,000 but not over \$372,000.....	\$1,054,400, plus 229% of excess over \$370,000.

- Dividends received in 1941 -

Adams Express Company, New York, N.Y. ....	34.00
Alaska Juneau " " " .....	3.75
American Bank Note Co., " " " .....	2.00
American Cyanamid Co., " " " .....	33.50
Columbia Gas & Electric Co., New York, N.Y. ....	1.00
Columbian Carbon Company, New York, N.Y. ....	70.50
Commercial Solvents Corp., " " " .....	11.00
Consolidated Oil Company " " " .....	15.00
Container Corp., Chicago, Illinois .....	15.00
General Cigar Company, New York, N.Y. ....	22.50
Heckler Products Corp., " " " .....	21.00
Liquid Carbonic Company, Chicago, Illinois .....	25.00
Louisville, Gas & Electric Co., Louisville, Kentucky .....	15.00
Midland Steel Products Corp., Cleveland, Ohio .....	185.00
Nash Kelvinator Company, New York, N.Y. ....	3.75
National Cash Register, Dayton, Ohio .....	15.00
National Can Corp., New York, N.Y. ....	2.50
National Power & Light Co., New York, N.Y. ....	29.35
National Dairy Products Co., " " " .....	6.00
Pierra Pacific Power Co., " " " .....	4.80
Rocky Vacuum Oil Company " " " .....	5.00
Southern California Edison, Los Angeles, Calif. ....	61.25
Swift International, Chicago, Illinois .....\$30.00 plus	
\$1.00 for Income Tax paid in the Argentine Republic ...	21.00
Standard Brands, Inc., New York, N.Y. ....	35.00
Stone & Webster, " " " .....	18.00
Texas Pacific Coal and Oil, New York, N.Y. ....	12.50
Texas Pacific Land Trust, New York, N.Y. ....	8.50
United Gas Improvement, " " " .....	7.50
U.S. Insurance Shares, " " " .....	1.01
Wagner Electric Company, St. Louis, Missouri .....	120.00
6 Shares American Cyanamid Company, New York, N.Y. Pfd. 5%	
Received as Dividend Dec. 18th, 1941, sold Dec. 19th, 1941 ....	62.02
	<u>\$658.33</u>

E. A. GESSLER & SON  
BONDS & STOCKS  
408 OLIVE STREET  
SAINT LOUIS

SOLD FOR

DATE December 19, 1941

Mr. B. B. Johnson

WE ARE ACTING AS { AGENT  
~~PRINCIPAL~~ } IN THIS TRANSACTION.

6 shares

American Cyanamid Company 5% Pfd.

@ 11-1/8

\$66.75

New York Brokers' Commission

\$3.00

Our Service Charge

1.50

Tax

.23

4.73

\$62.02

210

*Cash* *11-1/8*

GOVERNMENT, MUNICIPAL,  
COUNTY AND SCHOOL BONDS

**E. A. GESSLER & SON**  
BONDS & STOCKS  
408 OLIVE STREET  
SAINT LOUIS

MEMBERS  
ST. LOUIS STOCK EXCHANGEDATE December 2, 1962

WE ARE ACTING AS { AGENT  
PRINCIPAL } IN THIS TRANSACTION.

E. A. GESSLER & SON  
BONDS & STOCKS  
408 OLIVE STREET  
SAINT LOUIS

SOLD FOR

DATE April 1, 1941

Mr. E. G. Johnson

WE ARE ACTING AS { AGENT } IN THIS TRANSACTION.  
~~EXCHANGER~~

\$1,000

Kingdom of Denmark,  $4\frac{1}{2}$ 's, due 1962  
Accrued interest from October 15th

@ 46

\$460.00

LESS:

20.88

New York Brokers' Commission

\$2.50

Our Service Charge

1.25

Tax

.01

Postage and Insurance

.45

\$480.88

4.21

\$476.67

476 67

25 00

502 17

576 85

502 17

8468